

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 1: APPLICATION OF CHAPTER AND DEFINITIONS

5311. DEFINITIONS.

(a) The definitions contained in sections 5511 and 5512 of this division apply to this chapter unless otherwise indicated.

(b) The following definitions also apply to this chapter:

(1) "Appeals Conference" means a conference conducted by the Appeals Division, at which all parties are entitled to attend and at which issues raised in the petition are to be discussed, and if possible, resolved.

(2) "Appraisal Data Report" means, for state assesses subject to the provisions of article 2 of this chapter, a document and data sheet that accompany the Board's value determination required to be mailed to each state assessee between the first day of January and the first day of June of each year. The appraisal data report sets forth the State-Assessed Properties Division's value recommendation to the Board and a summary of the State-Assessed Properties Division's value indicators.

(3) "County-Assessed Properties Division" means the unit of the Board's Property and Special Taxes Department responsible for making determinations of eligibility for organizational clearance certificates and supplemental clearance certificates.

(4) "County-Assessed Properties Division" means the unit of the Board's Property and Special Taxes Department responsible for reviewing the assessment practices of county assessors under Government Code section 15640 et seq.

(5) A "Hearing Summary" is a written document intended to assist the Board in its consideration of and decision on a petition for which an oral hearing has been scheduled. The Hearing Summary will contain:

(A) Sufficient facts, contentions, law, and evidence to enable the Board to conduct an informed oral hearing;

(B) A discussion of the appeals conference, if one was held, including any additional information, stipulations, and resolutions resulting therefrom;

(C) The Appeals Division's analysis and comments, including questions to be posed to the parties; and

(D) Conclusions and recommendations of the Appeals Division after applying the relevant law to all of the relevant information.

(6) "Organizational Clearance Certificate" means a certificate issued by the Board under Revenue and Taxation Code section 254.6.

(7) "Party" means:

(A) For petitions described in section 5310, subdivision (a)(1), the petitioner and the State-Assessed Properties Division;

(B) For applications described in section 5310, subdivision (a)(2), the petitioner and the county assessor and tax agency whose assessment is questioned by a petition described in section 5310, subdivision (a)(2);

(C) For petitions described in section 5310, subdivision (a)(3), the petitioner and the County-Assessed Properties Division;

(D) For petitions described in section 5310, subdivision (a)(4), the petitioner and the County-Assessed Properties Division.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).

(8) "Petition" means a petition or application described in section 5310.

(9) "Petitioner" means an individual or entity that filed a petition described in section 5310, and the individual or entity's authorized representative where appropriate, and includes:

(A) A county, city, city and county, or municipal corporation that filed a petition with the Board under subdivision (g) of section 11 of article XIII of the California Constitution.

(B) The claimant of an Organizational Clearance Certificate for the property tax welfare exemption under Revenue and Taxation Code section 254.6 or Supplemental Clearance Certificate under Revenue and Taxation Code section 214, subdivision (g). For purposes of a petition from the denial of a Supplemental Clearance Certificate under Revenue and Taxation Code section 214, subdivision (g), the limited partnership is the petitioner.

(C) The county assessor and the taxing agency that filed a petition described in section 5310, subdivision (a)(4).

(10) "Respondent" means:

(A) For petitions described in section 5310, subdivision (a)(1), the State-Assessed Properties Division;

(B) For applications described in section 5310, subdivision (a)(2), the county assessor and tax agency whose assessment is questioned by a petition described in section 5310, subdivision (a)(2);

(C) For petitions described in section 5310, subdivision (a)(3), the County-Assessed Properties Division;

(D) For petitions described in section 5310, subdivision (a)(4), the County-Assessed Properties Division.

(11) "Sample finding" refers to the sampling of assessments from the county assessment roll under Government Code section 15640, subdivision (c).

(12) "Summary Decision" means a written document intended to assist the Board in its consideration of and decision on a petition without an oral hearing. The Summary Decision must contain:

(A) Sufficient facts, contentions, law, and evidence to enable the Board to evaluate the merits of the petition;

(B) A discussion of the appeals conference or other Appeals Division review, including any findings, stipulations, and resolutions resulting therefrom; and

(C) The Appeals Division's analysis and recommended decision.

(13) "Supplemental Clearance Certificate" means a certificate issued by the Board under Revenue and Taxation Code section 214, subdivision (g).

(14) "Tax and Fee Programs Division" means the unit of the Board's Legal Department responsible for representing the Department, as defined in Chapter 5, General Board Hearing Procedures, in responding to petitions described in section 5310, subdivision (a)(1), (a)(3), and (a)(4).

(15) "State-Assessed Properties Division" means the unit in the Board's Property and Special Taxes Department responsible for determining value indicators and recommending values of property under the Board's assessment jurisdiction and for administering the Board's state assessment responsibilities.

(16) "State-Assessed Properties Division's Analysis" means a written summary that sets forth an analysis of all of the issues raised in the petition and the State-Assessed Properties Division's recommendation.

(17) "Written Findings and Decision" means a document prepared by the Appeals Division that sets forth the Board's decision on a petition and the supporting reasons therefor.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651.

Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 11251.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

2. In subdivision (b)(7)(B), changed the cross reference from 5300 to 5310. Adopted 5-28-08;
Effective 7-16-08.